

2014 CITY OF LEBANON

OHIO

PHONE (513) 933-7205 • FAX (513) 228-3902
FILING REQUIRED EVEN IF NO TAX DUE
LATE FILING WILL RESULT IN PENALTY AND INTEREST CHARGES
FOR YEAR ENDING DECEMBER 31, 2014 OR FOR FISCAL YEAR

BEGINNING: _____ ENDING: _____

FILE WITH:
CITY OF LEBANON TAX DIV.
50 S. BROADWAY
LEBANON, OH 45036-1777
ON OR BEFORE APRIL 15, 2015

FOR OFFICE USE ONLY

Filing Status (Check One)

- ☐ C-Corporation
☐ S-Corporation
☐ LLC
☐ Partnership/Association
☐ Fiduciary (Trusts and Estates)

☐ Amended Return
 Tax Year: _____

IF YOU ARE A NEW BUSINESS,
 FILING FOR THE FIRST TIME
 OR HAVE MOVED SINCE THE
 LAST FILING DATE, PLEASE
 FURNISH CURRENT ADDRESS
 AND DATE OF MOVE.

MOVE IN: _____

MOVE OUT: _____

ENTITY NAME AND ADDRESS (CORRECT IF NECESSARY)

FEDERAL ID NO.

DUE APRIL 15, 2015 OR
15th DAY, 4th MONTH
AFTER FISCAL YEAR END.

REQUIRED:

HAS THE IRS INCREASED
 YOUR TAX LIABILITY FOR
 ANY YEAR?.... ☐ YES ☐ NO

IF SO, HAS AN AMENDED
 LEBANON RETURN BEEN
 FILED?..... ☐ YES ☐ NO

LEBANON ACCOUNT NO.

BUSINESS TELEPHONE NO.

2014 LEBANON TAX RETURN

FOR OFFICE USE ONLY

1. TOTAL INCOME FROM PAGE 2 AND **ATTACH COPIES OF FEDERAL RETURNS AND SCHEDULES** \$ _____
2. ADJUSTMENTS TO INCOME
 - a. ITEMS NOT DEDUCTIBLE (**LINE M SCHEDULE X [PAGE 2]**) **ADD** \$ _____
 - b. ITEMS NOT TAXABLE (**LINE Z SCHEDULE X [PAGE 2]**) **DEDUCT** \$ _____
 - c. DIFFERENCE BETWEEN LINES 2a AND 2b TO BE ADDED TO OR SUBTRACTED FROM LINE 1 .. (+ OR -) \$ _____
3. TAXABLE INCOME
 - a. ADJUSTED NET INCOME (**LINE 1 PLUS OR MINUS LINE 2c IF SCHEDULE X IS USED**) \$ _____
 - b. AMOUNT OF LINE 3a APPORTIONED (_____ % FROM STEP 5 SCHEDULE Y) \$ _____
4. AMOUNT SUBJECT TO LEBANON INCOME TAX \$ _____
5. TAX 1% OF LINE 4 \$ _____
6. TAX PAYMENTS AND CREDITS
 - a. ESTIMATES PAID ON THIS YEARS LIABILITY \$ _____
 - b. PRIOR YEAR OVERPAYMENT CREDITED TO TAX YEAR 2014 \$ _____
 - c. TOTAL CREDITS ALLOWABLE \$ _____
7. IF LINE 5 IS GREATER THAN LINE 6c PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN **2014 TAX DUE** \$ _____
 - a. PENALTY \$ _____ INTEREST \$ _____ LATE FILING FEE \$25.00 TOTAL \$ _____
 - b. TOTAL AMOUNT DUE (LINE 7 AND 7A) IF FILING PAST DUE DATE OR EXTENSION DATE \$ _____

If amount due is LESS than \$5.00 you need not pay. No refunds are given under \$5.00.
8. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR'S ESTIMATE

NOTE: NO PRIOR YEAR CARRYOVER LOSSES ALLOWED**DECLARATION OF 2015 ESTIMATED INCOME TAX**

THIS SECTION IS REQUIRED TO BE COMPLETED.

FAILURE TO PAY 90% OF YOUR 2015 ESTIMATED TAX DUE WITHIN 30 DAYS OF YOUR 2015 FISCAL YEAR END WILL RESULT IN PENALTY.

9. ENTER TOTAL ESTIMATED 2015 INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY 1% = TOTAL 2015 ESTIMATED TAX \$ _____
10. AMOUNT PAID WITH THIS DECLARATION (**NOT LESS THAN 1/4 OF LINE 9**) \$ _____
11. **TOTAL AMOUNT DUE AND PAYABLE TO LEBANON TAX DIVISION (LINE 7 PLUS LINE 10)**
 (MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF LEBANON) \$ _____

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To pay by credit card you must complete the following:

Name _____ Daytime Phone Number _____

Check One: ☐ VISA ☐ M/C Card # (16 digits) _____ - _____ - _____ - _____ Exp. Date ____ / ____

Total Amount Authorized \$ _____ For 2014 \$ _____ For 2015 Estimate \$ _____ Signature _____

☐ I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

☐ CHECK BOX IF WE MAY DISCUSS THIS RETURN WITH YOUR TAX PREPARER.

SIGNATURE OF PERSON PREPARING RETURN

PREPARER'S FID

SIGNATURE OF OFFICER OR AGENT

DATE

PREPARER'S ADDRESS

TELEPHONE NUMBER

NAME AND TITLE

TELEPHONE NUMBER

SECTION A Adjusted Federal Taxable Income for S-Corporations, Partnerships and Corporations

Ordinary Income for 1120 (Line 28) \$ _____
 Ordinary Income for 1120S (Line 21) or 1065 (Line 22) \$ _____

Add Income/Losses reported to shareholders on Schedule K:

Net Income from Rental (Real Estate or Other) \$ _____
 Interest \$ _____
 Dividends \$ _____
 Royalties \$ _____
 Capital Gain/(Loss) \$ _____
 Other Income/(Loss) \$ _____
 Total Additions \$ _____

Less Deductions reported to shareholders on Schedule K:

Charitable Contributions (Limited to 10% of Adjusted Taxable Income) Ordinary Income for 1120 (Line 28) \$ _____
 Section 179 Depreciation \$ _____
 Other Deductions \$ _____
 Total Deductions \$ _____

Adjusted Federal Taxable Income (generally AFTI for S-Corps equal Line 23, Schedule K) \$ _____

SECTION B Total from Federal Schedule D, Form 4797 \$**SECTION C Income from rents – from Schedule E \$****SECTION D All Other Taxable Income \$****TOTAL Sections A, B, C & D Enter on Page 1, Line 1 \$****SCHEDULE X Reconciliation with Federal Income Tax Return as Required by ORC Section 718**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Federally deducted losses from IRC 1221 or 1231 property dispositions \$ _____		n. Capital gains (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250) \$ _____	
b. Five percent of intangible income reported on line O, except that from IRC 1221 property dispositions \$ _____		o. Federally reported intangible income such as, but not limited to interest, dividends, patent and copyright income \$ _____	
c. Taxes based on income (State) \$ _____		p. Amount of Federal Tax Credit to the extent they have reduced corresponding operating expenses \$ _____	
d. Taxes based on income (City) \$ _____		q. Not previously deducted IRC Section 179 Expense \$ _____	
e. Guaranteed payments or accruals to or for current or former partners or members \$ _____		r. Partnership, S Corp, LLC, Corporations, charitable contributions \$ _____	
f. Federally deducted dividends, distributions, or amounts set aside for, credited to, or distributed to REIT or RIC investors \$ _____		s. Other \$ _____	
g. Federally deducted amounts paid or accrued to or for qualified self-employed retirements plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corp entities \$ _____			
h. Rental activities by partnership, S Corp or LLC, Trusts, Corporations \$ _____			
i. Other \$ _____			
m. Total (Enter on Line 2a page 1) \$ _____		z. Total (Enter on Line 2b page 1) \$ _____	

SCHEDULE Y Business Apportionment Formula	A. LOCATED EVERYWHERE	B. LOCATED IN THIS CITY	C. PERCENTAGE (B ÷ A)
STEP 1. ORIGINAL COST OF REAL AND TANGIBLE PERSONAL PROPERTY	\$ _____	\$ _____	_____ %
GROSS ANNUAL RENTALS MULTIPLIED BY 8.	\$ _____	\$ _____	_____ %
TOTAL OF STEP 1.	\$ _____	\$ _____	_____ %
STEP 2. GROSS RECEIPTS FROM SALES MADE AND WORK OR SERVICES PERFORMED \$ _____	\$ _____	\$ _____	_____ %
STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID \$ _____	\$ _____	\$ _____	_____ %
STEP 4. TOTAL PERCENTAGES.			_____ %
STEP 5. AVERAGE PERCENTAGES (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED THEN ENTER ON LINE 3B, PAGE 1) %			_____ %

SCHEDULE Y-1 RECONCILIATION TO FORM W-3 (WITHHOLDING RECONCILIATION)

Total wages allocated to Lebanon (from Federal Return or apportionment formula) \$ _____
 Total wages shown on Form W-3 (Withholding Reconciliation) \$ _____
 Please explain any difference: _____

Are any employees leased in the year covered by this return? ☐ YES ☐ NO

If YES, please provide the name, address, and FID number of the leasing company _____

EXTENSION POLICY: Extensions may, upon request, be granted for filing of the annual return, provided an IRS extension has been secured.
 EXTENSION REQUESTS MUST BE MADE IN WRITING AND RECEIVED BY THIS TAX OFFICE BEFORE THE ORIGINAL DUE DATE OF THE RETURN.
 Only those extension requests received in duplicate with a self-addressed, stamped envelope will have a copy returned after being appropriately marked.

QUARTERLY REMITTANCE STUB Q2 →**PAYMENT AMOUNT \$****Declaration of Estimated Tax**Quarterly Due: **July 15, 2015**

Name and Address	ACCOUNT #

	SOCIAL SECURITY #

TO:
CITY OF LEBANON
INCOME TAX DEPARTMENT
50 S. BROADWAY
LEBANON, OHIO 45036-1777**CITY OF**
LEBANON
OHIO**CHARGE CARD INFORMATION**Check One: ☐  ☐ 
Card # (16 digits) _____
Exp. Date _____
Total Amount Authorized \$ _____
Signature _____
Daytime Phone # (_____) _____**QUARTERLY REMITTANCE STUB Q3** →**PAYMENT AMOUNT \$****Declaration of Estimated Tax**Quarterly Due: **October 15, 2015**



Name and Address	ACCOUNT #

	SOCIAL SECURITY #

TO:
CITY OF LEBANON
INCOME TAX DEPARTMENT
50 S. BROADWAY
LEBANON, OHIO 45036-1777**CITY OF**
LEBANON
OHIO**CHARGE CARD INFORMATION**Check One: ☐  ☐ 
Card # (16 digits) _____
Exp. Date _____
Total Amount Authorized \$ _____
Signature _____
Daytime Phone # (_____) _____**QUARTERLY REMITTANCE STUB Q4** →**PAYMENT AMOUNT \$****Declaration of Estimated Tax**Quarterly Due: **January 15, 2016**

Name and Address	ACCOUNT #

	SOCIAL SECURITY #

TO:
CITY OF LEBANON
INCOME TAX DEPARTMENT
50 S. BROADWAY
LEBANON, OHIO 45036-1777**CITY OF**
LEBANON
OHIO**CHARGE CARD INFORMATION**Check One: ☐  ☐ 
Card # (16 digits) _____
Exp. Date _____
Total Amount Authorized \$ _____
Signature _____
Daytime Phone # (_____) _____